

James Mahon
BECKER NEW YORK, P.C.
Shareholder
45 Broadway, 17th Floor
New York, New York 10006
Phone: 212.599.3322
Fax: 212.557.0295
JMahon@beckerlawyers.com



VIA EMAIL

Judge Margo K. Brodie
225 Cadman Plaza East
Brooklyn, New York 11201
Courtroom: 6F
Chambers: N 626
Email: Winnethka_valentin@nyed.uscourts.gov

February 18, 2025

RE: Herman Segal – Sentencing

Dear Judge Brodie:

As you know, Mr. Segal's sentencing will take place tomorrow. Our office has already sent you numerous letters from family, religious leaders, and friends providing you with their insights into Mr. Segal's character, his relationship with his community, his wife's health and his own physical condition.

In order to facilitate your honor's review of these letters, we are submitting them again. These include letters from his son- William Segal, his Rabbi- Rabbi Yaakov Shapiro, his wife- Yocheved, his daughter- Michelle Davidowitz, his granddaughter- Rachel Davidowitz, his grandson- Samuel Solomon and his doctor- Dr. Eli Inzlicht-Sprei.

The presentence report by the probation Department is accurate and warrants no comment from our office. The report submitted by the United States Attorney for the E.D.N.Y. speaks for itself. Our only comment is that the reference to an ancient conviction of a crime committed many years ago has little if any relevance to tomorrow's proceedings. Mr. Segal is being sentenced for the crime of willfully failing to file a tax return.

On a personal note, I have known Mr. Segal for many years and I have represented other members of his family. I recognize that his credentials as a law school graduate and former CPA contradict the actions which bring him before you tomorrow. However, Mr. Segal's deteriorating health, mental wellbeing, and emotional stability, have been an ever-present concern to me during the course of these proceedings. I know that he has done his very best to recover his health, and to reassume his place in the Orthodox Jewish community. However, I have also seen that his health has continued to deteriorate, making even lengthy attorney-client communications very difficult.

We have continued to keep both the United States Attorney's office, and the Court apprised of Mr. Segal's health condition. The probation department and United States Attorney's office

recognize that Mr. Segal's health condition warrants a departure from the guidelines. We therefore respectfully request that this Court consider a sentence not involving incarceration.

Respectfully submitted

/s/ James J. Mahon